IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Date of Decision:5.12.2006

1. I.T.R. No.7 of 2001

Commissioner of Income-tax (Central), Ludhiana
.....Petitioner

Vs.

Sanjeev Kumar, Ludhiana
.....Respondent

2. I.T.R. No.7A of 2001

Commissioner of Income-tax (Central), Ludhiana
.....Petitioner

Vs.

Rajeev Kumar, Ludhiana
.....Respondent

3. I.T.R. No.7B of 2001

Commissioner of Income-tax (Central), Ludhiana
.....Petitioner

Vs.

Amit Kumar (minor), Ludhiana
.....Respondent

CORAM:- HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- Mr. S.K.Garg Narwana, Advocate for the petitioner.

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ORDER

The following question of law has been referred for opinion of this Court arising out of order passed by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh in I.T.A. No.733 to 736/Chandi / 89 dated 5.6.1990 in respect of assessment year 1981-82:-

> "Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in deleting the addition made by the Assessing Officer towards unexplained investment in the purchase of shares worked out by the I.T.O on the basis of proved facts/ collateral evidence in the possession of the Department."

On 3.11.2006, following order was passed by this Court:-

"This reference is pending for the last six years. Paper book

has not been filed. The Revenue is granted four weeks' time to file the paper book failing which Reference will be returned unanswered.

Adjourned to 5.12.2006."

In spite of liberty granted, paper book has not been filed.

In view of the above, reference is returned unanswered.

(ADARSH KUMAR GOEL)
JUDGE

December 5, 2006 **(RAJESH BINDAL)**
renu **JUDGE**